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April 19, 2005

BY OVERNIGHT DELIVERY

Leon L. Nowalsky

Edward P. Gothard

Benjamin W. Bronston

Ms. Marlene Dortch Secretary Federal Communications Commission 445 12th Street, S.W. Room TW-A325 Washington, D.C. 20554

ATTN: Wireline Competition Bureau

RE: Amendment to Application on behalf of Empire One Telecommunications, Inc. for Special Temporary Authority for approval of the transfer of control/assignment of domestic authority from Empire One Telecommunications, Inc. DIP to Empire One Telecommunications, Inc. Docket No. WC 05-168

Dear Sir or Madam:

Pursuant to Sections 63.01 and 63.03 of the FCC's rules, 47 C.F.R. § 63.01,63.03, Empire One Telecommunications, Inc. ("Empire") and Empire One Telecommunications, Inc., Debtor in Possession ("DIP"), request special temporary authority ("STA") to transfer control of Dip to Empire pending grant of permanent authority for such transfer of control pursuant to the separate transfer of control application previously filed.

With regard to the request for STA, Commission staff has requested the following information:

1) A brief description of the domestic services for which the STA is requested.

Empire provides 1+ switched, resold telecommunications services.

2) A complete description and explanation of the circumstances that led to the need for the STA.

On April 2, 2001, each of the wholly owned subsidiaries of Sonus Communications Holdings, Inc. filed a Petition for Relief under Chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the Southern District of New York. At the time of the bankruptcy filing, the subsidiaries affected were as follows: Empire One Telecommunications, Inc. ("Empire") holder of the 214 authorization; Sonus Communications, Inc. ("Sonus"); EOT Telecommunications of Canada, Inc. and Empire One Power, Inc. At the time of the bankruptcy filing, the involved parties inadvertently did not file an application with the Federal Communications Commission (the "Commission") for approval of the transfer of Empire's 214 authorization. Grant of the requested STA will allow approval of the transfer of ownership to implement a Plan of Reorganization that allowed Empire to emerge from Chapter 11 Bankruptcy. The transaction was purely a stock acquisition which did not result in any immediate change in the rates, terms or conditions of the services provided to Empire's customers.

3) Why the Commission should grant the STA for domestic services, given the circumstances at issue.

The transaction enabled Empire to emerge from bankruptcy as a more effective competitor offering high quality, affordable telecommunications services to U.S. consumers. Empire respectfully submits that the transaction served the public interest and it would be in the best interest of Empire and its customers for the Commission to grant the STA thereby allowing for approval of the previously unauthorized transfer of control.

4) Empire wishes to clarify the ownership information provided to the Commission in its previously filed applications:

The following are the names, addresses, citizenship, and principal businesses of any person or entity that directly or indirectly owned at least ten percent of the equity of Empire One Telecommunications, DIP and will own 10% or more of Empire One Telecommunications, the reorganized entity.

Paul Butler

Address: 55 Washington Street, 9th Floor, Brooklyn, NY 11201

Citizenship: United States
Percentage Owned: 15.50%
Principal Business: President

Herbard Ltd.

Address: Tropic Isle Building, Road Town, Tortola, British Virgin Islands

Citizenship: British Virgin Islands Percentage Owned: 51.91% Principal Business: Investments

Relationship: subsidiary of AE Finance. AE Finance owns 100% of this entity.

AE Finance

Address: Tropic Isle Building, Road Town, Tortola, British Virgin Islands

Citizenship: British Virgin Islands Principal Business: Investments

AE Finance is controlled by Phyllis Quasha (99% owner)

12 Lyford Court Lyford Cay Club P.O. Box N7776 Nassau, Bahamas

No other entity has a ten percent or greater direct or indirect interest in EOT.

Should you have any questions or require additional information, please do not hesitate to contact me.

I would appreciate if you would return a copy of this letter, date-stamped, in the envelope provided.

Sincerely,

EllenAnn G. Sands

STATE OF LOUISIANA COUNTY OF DELL'ANS

VERIFICATION

I, Paul Butler, am the Chief Operating Officer of Empire One Telecommunications, Inc. and held the same position with Empire One Telecommunications, Inc., Debtor-in-Possession, and am authorized to make this verification on its behalf. The statements made in the foregoing Application are true of my own knowledge, except as to those matters which are therein stated on information and belief, and as to those matters I believe them to be true.

Name: Paul Butler

Title: Chief Operating Officer

Sworn to and subscribed before me, Notary Public, in and for the State and County named above, this 18th day of April, 2005.

Notary Public

My commission expires: At Alash

ELLEN ANN G. SANDS Notary Public. State of Louisiana My Commission is issued for life. Notary Number: 45206